

FY 2005 ADVERTISED SUMMARY OF EMPLOYEE BENEFIT COSTS BY CATEGORY

BENEFIT CATEGORY	FY 2003 Actual	FY 2004 Adopted Budget Plan	FY 2004 Revised Budget Plan	FY 2005 Advertised Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
Fringe Benefits						
Group Health Insurance						
Expenditures	\$49,448,893	\$50,034,857	\$52,954,642	\$61,725,214	\$8,770,572	16.56%
Reimbursements	(7,165,326)	(7,294,473)	(7,294,473)	(8,294,563)	(1,000,090)	13.71%
Net Cost	\$42,283,567	\$42,740,384	\$45,660,169	\$53,430,651	\$7,770,482	17.02%
Group Life Insurance						
Expenditures	\$2,614,224	\$2,907,133	\$2,907,133	\$3,080,814	\$173,681	5.97%
Reimbursements	(897,620)	(544,609)	(544,609)	(556,546)	(11,937)	2.19%
Net Cost	\$1,716,604	\$2,362,524	\$2,362,524	\$2,524,268	\$161,744	6.85%
FICA						
Expenditures	\$44,471,433	\$46,455,681	\$46,440,780	\$48,608,400	\$2,167,620	4.67%
Reimbursements	(11,316,029)	(11,496,443)	(11,496,443)	(11,611,371)	(114,928)	1.00%
Net Cost	\$33,155,404	\$34,959,238	\$34,944,337	\$36,997,029	\$2,052,692	5.87%
County Retirement						
Expenditures	\$23,460,626	\$24,488,589	\$24,488,589	\$33,506,748	\$9,018,159	36.83%
Reimbursements	(8,522,160)	(9,589,140)	(9,589,140)	(12,294,417)	(2,705,277)	28.21%
Net Cost	\$14,938,466	\$14,899,449	\$14,899,449	\$21,212,331	\$6,312,882	42.37%
Uniformed Retirement	\$23,027,237	\$24,655,501	\$24,655,501	\$30,240,540	\$5,585,039	22.65%
Police Retirement	\$12,923,806	\$14,744,898	\$14,744,898	\$15,665,171	\$920,273	6.24%
Virginia Retirement System	\$658,939	\$802,088	\$802,088	\$987,257	\$185,169	23.09%
Unemployment Compensation	\$478,440	\$502,573	\$502,573	\$507,986	\$5,413	1.08%
Capital Projects Reimbursements	(\$1,216,445)	(\$1,050,000)	(\$1,050,000)	(\$1,186,496)	(\$136,496)	13.00%
Fringe Benefit Expenditures	\$157,083,598	\$164,591,320	\$167,496,204	\$194,322,130	\$26,825,926	16.02%
Fringe Benefit Reimbursements	(\$29,117,580)	(\$29,974,665)	(\$29,974,665)	(\$33,943,393)	(\$3,968,728)	13.24%
General Fund Fringe Benefits	\$127,966,018	\$134,616,655	\$137,521,539	\$160,378,737	\$22,857,198	16.62%
Operating Expenses						
Tuition/Training	\$1,262,093	\$1,239,542	\$1,576,526	\$1,239,542	(\$336,984)	-21.38%
Other Operating	30,028	36,467	36,467	35,246	(1,221)	-3.35%
Worker's Compensation	7,571,979	5,839,023	5,839,023	6,413,588	574,565	9.84%
Employee Assistance Program	270,940	291,504	291,504	303,164	11,660	4.00%
Total Operating Expenses	\$9,135,040	\$7,406,536	\$7,743,520	\$7,991,540	\$248,020	3.20%
TOTAL EXPENDITURES	\$166,218,638	\$171,997,856	\$175,239,724	\$202,313,670	\$27,073,946	15.45%
TOTAL REIMBURSEMENTS	(\$29,117,580)	(\$29,974,665)	(\$29,974,665)	(\$33,943,393)	(\$3,968,728)	13.24%
NET COST TO THE COUNTY	\$137,101,058	\$142,023,191	\$145,265,059	\$168,370,277	\$23,105,218	15.91%